

**Order of the \_\_\_\_\_ Grant \_\_\_\_\_ County**  
**Board of Equalization**

Property Owner: Dan Mustell

Parcel Number(s): 608553000

Assessment Year: 2015

Petition Number: 2015-165

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>6,810</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>6,810</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>6,810</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>6,810</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2015, true and fair market value. A hearing was held on December 17, 2015, before the Board of Equalization. The appellant, Dan Mustell, was not in attendance at the hearing and the Assessor's office was represented by Shannon Edinger.

The Assessor valued the property at \$6,810 for the 2015 assessment year. The owners appealed, asserting a value of \$1,600.

The subject property is located at 8542 Crescent Bar Rd. NW, Space 307 in Crescent Bar, near Quincy, Washington. Subject is a 1981 Nomad park model that is 290 sf with a ¾ bath. There is also a 96 sf storage shed.

The appellant stated in the petition the reason for the appeal was the NADA book for trailer year states \$1,600 for a good trailer. Because of the age of the trailer there are no current sales. Most of these years have been scrapped out.

The assessor representative submitted information to the board and the appellant. This information included aerial photo of the island, map of the island, photo of subject, 10 sales with photos. Due to the range of the sale prices, no market adjustment was applied to this neighborhood. A minus 5% economic adjustment was made because of the river drawdown and closure.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 21, 2015, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$6,810.

A 75% downward adjustment was made in 2010 for 2011 through 2014 tax years and with this current inspection cycle the Assessor's office is appraising at market value.

A -5% economic adjustment was applied to this neighborhood because of the river drawdown and riverbank closure.

Sales support the value.

Dated this 8<sup>th</sup> day of January, (year) 2016

Bart Mann  
Chairperson's Signature

Will Hammond  
Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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**Distribution: • Assessor • Petitioner • BOE File**

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